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74-0080

# Examination Of Records Of The Finance Office Fiscal Year 1973

B-114864

House of Representatives

**BY THE COMPTROLLER GENERAL  
OF THE UNITED STATES**

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090440

MARCH 8, 1974



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

B-114864

The Honorable W. Pat Jennings  
1 Clerk of the House of Representatives GHS 3

Dear Mr. Jennings:

As you requested on June 13, 1973, we have examined the  
2 records of the Finance Office, House of Representatives, to GHS 8  
3 GHS 1 verify your financial accountability as Clerk of the House  
at June 30, 1973.

ACCOUNTABILITY FOR APPROPRIATIONS AND FUNDS

The Clerk, as principal fiscal officer of the House,  
disburses funds appropriated for the expenses of the House,  
other than those appropriated for salaries and mileage of  
Members and for the expense allowance of the Speaker, that  
4 are disbursed by the Sergeant at Arms. GHS-2

At June 30, 1973, the Clerk was accountable for unex-  
pended funds of \$18,847,440.57. Schedule 1 shows the  
accountability for appropriations and funds for the fiscal  
year ended June 30, 1973, which is summarized as follows:

Unexpended balance, July 1, 1972	\$ 18,985,215.21
Appropriations and receipts	<u><sup>a</sup>153,883,964.50</u>
Total funds available	172,819,179.71
Expenditures and transfers	<u>153,971,739.14</u>
Unexpended balance, June 30, 1973	\$ <u>18,847,440.57</u>

<sup>a</sup>Includes supplemental appropriation (Public Law 93-50,  
July 1, 1973).

Schedule 2 shows, for each appropriation and fund, the  
total amounts available, the net disbursements, the transfers

during fiscal year 1973, and the unexpended balance at June 30, 1973.

Disbursements for salaries

Most of the Clerk's disbursements are for salaries of Members' employees (clerk hire) and of House officers and employees. Payrolls are prepared on the basis of appointments by the committee chairmen and by the officers and Members. A person's time and attendance is not reported to the Finance Office; the Finance Office continues to pay their salaries until it receives notices of their termination from the appointing officers. The Finance Office records payroll changes resulting from appointments and terminations and increased or decreased deductions requested by employees on pay-change worksheets which are forwarded to the Data Processing Office for payroll preparation purposes.

Payrolls for the investigative staffs of the special and select committees are certified by the chairmen of the full committees, and payrolls for House officers and employees are certified by the respective officers. Payrolls for employees of Members and of standing committees are not certified but are approved by the Clerk of the House on the basis of appointments. Payrolls for salaries charged against the Contingent Fund of the House are approved by the Chairman, Committee on House Administration. ASE 1700

Expenses of special and select committees

The expenses of special and select committees are authorized and limited by House resolutions. An authorization to incur expenses covers one session of the Congress, unless otherwise provided in the authorizing resolution, and the funds for these expenses are appropriated on a fiscal-year basis. Generally, expenses are paid from the appropriation applicable to the fiscal year in which they were incurred.

The expenses of special and select committees for the 92d and 93d Congresses, paid during the fiscal year ended

June 30, 1973, amounted to \$11,015,563 and were authorized as follows:

92d Congress	\$ 5,637,430
93d Congress	<u>5,378,133</u>
Total	\$11,015,563

Statements of authorizations, disbursements, and unexpended balances for special and select committees of both the 92d and the 93d Congresses are presented in schedules 3 and 4, respectively. These schedules show the disbursements by the Congresses through June 30, 1973. Schedule 2 shows the transactions that occurred during fiscal year 1973 in the appropriation accounts of the fiscal years indicated. The disbursements shown in schedules 3 and 4 do not agree with those in schedule 2 because of the different time periods involved. The 1973 disbursements shown in schedule 3 for the 92d Congress are made up of payments from the fiscal years 1971, 1972, and 1973 appropriation accounts. The disbursements from the fiscal year 1971 account for the 91st Congress do not appear in either schedule 3 or schedule 4.

#### Miscellaneous items

Appropriations for miscellaneous items of the House are available for necessary expenses not specifically provided for in other appropriations.

Schedules 5 and 6 show the appropriations and disbursements for miscellaneous items for fiscal years 1972 and 1973, summarized on the following page.



SCOPE OF EXAMINATION

Our examination included a review of Federal laws relating to payments of salaries and other expenses of the House, a test of financial transactions, a review of selected payrolls and vouchers, and such other auditing procedures as we considered appropriate.

OPINION ON FINANCIAL STATEMENTS

We prepared the accompanying financial statements from the Finance Office records which, in accordance with longstanding procedures, were maintained on a cash basis.

In our opinion the accompanying financial statements (schs. 1 through 6), which were prepared on a basis consistent with that of the preceding year and in accordance with the accounting practice described above, present fairly the accountability of the Clerk of the House for appropriated and other funds at June 30, 1973, and the status of the individual appropriations and other funds at that date.

- - - -

We are sending a copy of this report today to the Chairman of the Committee on House Administration.

Sincerely yours,



Comptroller General  
of the United States

SCHEDULES

SCHEDULE 1

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES

STATEMENT OF ACCOUNTABILITY  
FOR APPROPRIATIONS AND OTHER FUNDS  
FISCAL YEAR ENDED JUNE 30, 1973

UNEXPENDED BALANCE, JULY 1, 1972			\$ 18,985,215.21
APPROPRIATIONS AND RECEIPTS:			
Current appropriations		<sup>a</sup> \$150,589,100.00	
Revolving fund receipts:			
House Restaurant Revolving Fund	\$2,020,430.28		
House Recording Studio Revolving Fund	103,034.78		
Stationery Revolving Fund	809,112.35		
House Beauty Shop Revolving Fund	231,206.14		
House Barber Shop-- Suspense account	48,358.75		
Records and Registration-- Suspense account	<u>6,490.98</u>	3,218,633.28	
Miscellaneous receipts to be deposited in the general fund of the Treasury		<u>26,231.22</u>	<u>153,833,964.50</u>
Total funds available			172,819,179.71
EXPENDITURES AND TRANSFERS:			
Disbursements for salaries and other expenses less refunds and canceled checks		151,735,360.26	
Transfers:			
Lapsed appropriation transferred to general fund of the Treasury	2,210,147.66		
Deposited in general fund of the Treasury	<u>26,231.22</u>	<u>2,236,378.88</u>	<u>153,971,739.14</u>
UNEXPENDED BALANCE, JUNE 30, 1973			\$ <u>18,847,440.57</u>

<sup>a</sup>Includes supplemental appropriation (Public Law 93-50, July 1, 1973).

SCHEDULE 2

THE FINANCE OFFICE, HOUSE OF REPRESENTATIVES  
STATEMENT OF APPROPRIATIONS AND OTHER FUNDS, FISCAL YEAR ENDED JUNE 30, 1973

Fund symbol	Purpose	Fiscal year	Funds available (note a)	Net disbursements	Transfers (note b)	Unexpended balance June 30, 1973
0010410	Salaries, officers and employees	1971	\$ 552,752.53	\$ -	\$ 552,752.53	\$ -
0020410	do.	1972	1,969,323.51	241,235.30	-	1,728,088.21
0030410	do.	1973	26,273,220.00	24,650,560.84	-	1,622,659.16
0010415	Clerk hire, Members, delegates, and resident commissioner	1971	186,333.09	-664.00	186,997.09	-
0020415	do.	1972	1,269,547.46	1,163.17	-	1,268,384.29
0030415	do.	1973	64,300,000.00	64,287,339.50	-	12,660.50
0010425	Attending physician	1971	1,112.51	-	1,112.51	-
0020425	do.	1972	10,929.88	10,558.04	-	371.84
0030425	do.	1973	102,700.00	81,639.49	-	21,060.51
0010431	Miscellaneous items	1971	676,451.74	56,153.60	620,298.14	-
0020431	do.	1972	3,503,995.00	1,634,114.00	-	1,869,881.00
0030431	do.	1973	9,100,000.00	5,276,948.59	-	3,823,051.41
0010432	Reporting of hearings	1971	164,054.50	862.35	163,192.15	-
0020432	do.	1972	145,397.15	50,318.75	-	95,078.40
0030432	do.	1973	399,750.00	237,815.49	-	161,934.51
0010433	Special and select committees	1971	256,189.86	9,672.47	246,517.39	-
0020433	do.	1972	1,835,992.24	226,153.09	-	1,609,839.15
0030433	do.	1973	12,675,000.00	10,783,841.88	-	1,891,158.12
0010434	Telephone and telegraph	1971	272,922.44	12,820.28	260,102.16	-
0020434	do.	1972	792,765.11	767,536.90	-	25,228.21
0030434	do.	1973	4,000,000.00	3,487,545.12	-	512,454.88
0010435	Revision of the Laws	1971	1,311.38	-	1,311.38	-
0020435	do.	1972	4,560.50	-	-	4,560.50
0030435	do.	1973	39,980.00	36,000.00	-	3,980.00
0010436	Government contributions	1971	18,775.25	664.00	18,111.25	-
0020436	do.	1972	8,474.64	-9.35	-	8,483.99
0030436	do.	1973	6,005,000.00	5,964,128.50	-	40,871.50
0010439	Postage stamps (note c)	1971	6,916.10	-	6,916.10	-
0020439	do. (note d)	1972	188,518.85	182,832.54	-	5,686.31
0030439	do. (note e)	1973	417,510.00	198,799.41	-	218,710.59
0010441	Furniture	1971	25.51	-	25.51	-
0020441	do.	1972	167,883.77	167,547.15	-	336.62
0030441	do.	1973	1,039,500.00	840,408.77	-	199,091.23
0010460	Joint Committee on Internal Revenue Taxation	1971	41,026.07	-	41,026.07	-
0020460	do.	1972	33,878.30	1,492.43	-	32,385.87
0030460	do.	1973	937,720.00	843,563.07	-	94,156.93
0010463	Joint Committee on Defense Production	1971	6,661.17	-	6,661.17	-
0020463	do.	1972	7,245.67	106.72	-	7,138.95
0030463	do.	1973	143,530.00	143,483.54	-	46.46
0020465	Joint Committee on Congressional Operations	1972	197,972.45	32,024.75	-	165,947.70
0030465	do.	1973	460,000.00	357,915.66	-	102,084.34
0010470	Speaker's automobile	1971	1,845.72	-	1,845.72	-
0020470	do.	1972	2,810.78	603.25	-	2,207.53
0030470	do.	1973	18,780.00	16,222.02	-	2,557.98
0010471	Majority Leader's automobile	1971	1,010.42	-	1,010.42	-
0020471	do.	1972	1,740.71	607.68	-	1,133.03
0030471	do.	1973	18,780.00	17,687.95	-	1,092.05
0010472	Minority Leader's automobile	1971	565.41	-	565.41	-
0020472	do.	1972	1,625.92	620.02	-	1,005.90
0030472	do.	1973	18,780.00	17,880.45	-	899.55
0010474	Capitol Police Board	1971	98,407.08	-	98,407.08	-
0020474	do.	1972	298,698.02	246,160.88	-	52,537.14
0030474	do.	1973	1,009,865.00	521,456.15	-	488,408.85
0010476	Uniforms and equipment--Capitol Police	1971	56.98	11.40	45.58	-
0020476	do.	1972	66,245.35	65,353.29	-	892.06
0030476	do.	1973	236,450.00	170,178.78	-	66,271.22
0010499	Statement of appropriations	1971	3,250.00	-	3,250.00	-
0020499	do.	1972	3,250.00	-	-	3,250.00
0030499	do.	1973	6,500.00	-	-	6,500.00
0013904	Consolidated Working Fund	1971	3,806.46	-	-	3,806.46
0023904	do.	1972	14,685.87	13,558.61	-	1,127.26
0033904	do.	1973	-	15,900.00	-	15,900.00
0030820	Education of pages	1973	136,305.00	136,305.00	-	-
00120825	Official mail costs	1972	4,600,000.00	4,600,000.00	-	-
00230825	do.	1973	21,226,480.00	20,118,984.00	-	1,107,496.00
00X0437	Preparation of new edition of the U.S. Code	No year	112,792.47	44,732.84	-	68,059.63
00X0442	" " " " D.C. Code	do.	212,792.93	44,055.28	-	168,737.65
00X0490	Portrait of Speaker	do.	7,500.00	1,000.00	-	6,500.00
00X4003	House Restaurant Revolving Fund	do.	2,173,851.61	h2,000,346.95	-	173,504.66
00X4004	House Recording Studio Revolving Fund	do.	385,232.83	h189,219.78	-	196,013.05
00X4006	House Beauty Shop Revolving Fund	do.	258,087.86	h234,239.27	-	23,848.59
00X0440	Stationery Revolving Fund	do.	f3,579,289.05	h2,696,980.34	-	880,308.71
00X6875A	House Barber Shop Suspense Account	do.	71,175.58	30,484.27	-	40,691.31
00X6875B	Records and Registration Suspense Account	do.	7,360.76	-	-	7,360.76
	Miscellaneous receipts:					
	Sale of wastepaper		12,631.33	-	12,631.33	-
	" " surplus property		2,875.00	-	2,875.00	-
	" " transcript of hearings		3,363.89	-	3,363.89	-
	Other (general fund)		6,896.62	-	6,896.62	-
	Unclaimed wages		464.38	-	464.38	-
	Total		\$172,819,179.71	\$151,735,360.26	\$2,236,378.88	\$18,847,440.57

<sup>a</sup>Includes transfers between appropriations and funds.

<sup>b</sup>Consists of \$2,210,147.66 of lapsed appropriations and \$26,231.22 of miscellaneous receipts.

<sup>c</sup>The 1971 postage allowance expired Jan. 17, 1972.

<sup>d</sup>The 1972 postage allowance expired Jan. 3, 1973.

<sup>e</sup>The 1973 postage allowance will expire upon the convening of the 2d sess., 93d Congress.

<sup>f</sup>Includes supplemental appropriation (Public Law 93-50, July 1, 1973).

<sup>g</sup>Funds transferred from Department of State, \$17,000; net disbursements \$1,100.

<sup>h</sup>Represents only gross disbursements figures for the revolving funds since repayments are included in funds available.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES

STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS  
FOR SPECIAL AND SELECT COMMITTEES, 92d CONGRESS  
JANUARY 21, 1971, THROUGH JUNE 30, 1973

<u>Parent committee</u>	<u>Authorizations</u>		<u>Total</u>
	<u>First session</u>	<u>Second session</u>	
Agriculture	\$ 250,000.00	-	\$ 250,000.00
Armed Service	300,000.00	150,000.00	450,000.00
Banking and Currency	975,000.00	684,800.00	1,659,800.00
Campaign Expenditures	-	185,000.00	185,000.00
Crime	675,000.00	470,000.00	1,145,000.00
District of Columbia	220,000.00	30,000.00	250,000.00
Education and Labor	1,350,000.00	1,128,000.00	2,478,000.00
Foreign Affairs	425,580.00	511,082.00	936,662.00
Government Operations	1,032,600.00	800,000.00	1,832,600.00
House Administration	1,900,000.00	361,200.00	2,261,200.00
House Restaurant	43,000.00	29,500.00	72,500.00
Interior and Insular Affairs	478,000.00	226,000.00	704,000.00
Internal Security	570,000.00	525,000.00	1,095,000.00
Interstate and Foreign Commerce	989,000.00	485,000.00	1,474,000.00
Judiciary	350,000.00	450,000.00	800,000.00
Merchant Marine and Fisheries	291,500.00	227,500.00	519,000.00
Post Office and Civil Service	533,000.00	523,000.00	1,056,000.00
Public Works	1,072,670.00	798,890.00	1,871,560.00
Rules	5,000.00	-	5,000.00
Science and Astronautics	380,000.00	410,000.00	790,000.00
Small Business	530,000.00	398,000.00	928,000.00
Standards and Conduct	25,000.00	-	25,000.00
Veterans' Affairs	150,000.00	110,000.00	260,000.00
Ways and Means	75,000.00	-	75,000.00
Special Committees on Funerals	2,444.84	17,716.20	20,161.04
<b>Total</b>	<b>\$12,622,794.84</b>	<b>\$8,520,688.20</b>	<b>\$21,143,483.04</b>

SCHEDULE 3

Disbursements for each fiscal year				Unexpended balance June 30, 1973
1971	1972	1973	Total	
\$ 44,863.93	\$ 82,141.53	\$ 38,812.82	\$ 165,818.28	84,181.72
96,928.86	201,193.82	89,563.89	387,686.57	62,313.43
340,975.00	757,751.85	416,225.17	1,514,952.02	144,847.98
-	24,892.54	106,513.18	131,405.72	53,594.28
188,454.43	540,216.16	385,956.54	1,114,627.13	30,372.87
27,961.56	126,149.81	82,383.14	236,494.51	13,505.49
381,853.71	967,240.82	570,733.20	1,919,827.73	558,172.27
110,889.07	412,992.01	216,625.96	740,507.04	196,154.96
402,463.83	866,964.61	405,784.02	1,675,212.46	157,387.54
82,054.60	807,574.05	943,204.08	1,832,832.73	428,367.27
13,159.79	29,284.00	14,841.50	57,285.29	15,214.71
66,247.39	291,399.78	133,493.85	491,141.02	212,858.98
238,546.65	581,074.36	268,595.19	1,088,216.20	6,783.80
281,581.81	751,551.81	376,786.20	1,409,919.82	64,080.18
105,159.72	391,839.15	176,022.19	673,021.06	126,978.94
84,976.56	220,695.93	136,004.25	441,676.74	77,323.26
200,734.40	468,573.47	255,895.48	925,203.35	130,796.65
291,440.14	853,726.05	513,770.21	1,658,936.40	212,623.60
268.23	762.21	802.69	1,833.13	3,166.87
158,157.14	351,927.01	164,133.67	674,217.82	115,782.18
206,960.55	451,333.96	230,700.26	888,994.77	39,005.23
335.85	1,007.40	8,051.42	9,394.67	15,605.33
51,278.52	108,874.03	62,836.58	222,989.13	37,010.87
2,331.46	14,782.29	29,802.20	46,915.95	28,084.05
2,444.84	7,824.49	9,891.71	20,161.04	-
<u>\$3,380,068.40</u>	<u>\$9,311,773.14</u>	<u>\$5,637,429.40</u>	<u>\$18,329,270.58</u>	<u>\$2,814,212.46</u>

SCHEDULE 4

THE FINANCE OFFICE

HOUSE OF REPRESENTATIVES

STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS

FOR SPECIAL AND SELECT COMMITTEES, 93d CONGRESS

JANUARY 3, 1973, THROUGH JUNE 30, 1973

	<u>Authorizations</u>	<u>Disbursements</u>	<u>Unexpended balance June 30, 1973</u>
Agriculture	\$ 150,000.00	\$ 45,370.47	\$ 104,629.53
Armed Services	225,000.00	72,797.36	152,202.64
Banking and Currency	1,226,300.00	397,089.65	829,210.35
Campaign Expenditures	45,000.00	39,262.76	5,737.24
Committee on Committees	1,500,000.00	121,842.41	1,378,157.59
Crime	331,160.20	263,163.31	67,996.89
District of Columbia	275,000.00	77,991.96	197,008.04
Education and Labor	1,660,000.00	556,707.67	1,103,292.33
Foreign Affairs	607,500.00	230,538.02	376,961.98
Government Operations	1,219,700.00	430,442.30	789,257.70
House Administration	2,850,000.00	845,830.47	2,004,169.53
House Restaurant	33,500.00	14,819.64	18,680.36
Interior and Insular Affairs	694,000.00	187,024.88	505,975.12
Internal Security	475,000.00	232,901.38	242,098.62
Interstate and Foreign Commerce	1,180,000.00	384,639.96	795,360.04
Judiciary	536,217.75	210,608.84	325,608.91
Merchant Marine and Fisheries	291,500.00	89,137.30	202,362.70
Post Office and Civil Service	638,000.00	230,886.10	407,113.90
Public Works	1,519,700.00	477,208.25	1,042,491.75
Rules	5,000.00	1,239.36	3,760.64
Science and Astronautics	380,000.00	157,594.35	222,405.65
Small Business	563,000.00	221,575.81	341,424.19
Standards and Conduct	25,000.00	1,024.83	23,975.17
Veterans' Affairs	150,000.00	48,625.58	101,374.42
Ways and Means	125,000.00	31,075.23	93,924.77
Special Committees on Funerals	<u>7,735.26</u>	<u>7,735.26</u>	<u>-</u>
Total	<u>\$16,713,313.21</u>	<u>\$5,378,133.15</u>	<u>\$11,335,180.06</u>

## BEST DOCUMENT AVAILABLE

## THE FINANCE OFFICE

## HOUSE OF REPRESENTATIVES

## SCHEDULE OF MISCELLANEOUS ITEMS

## CONTINGENT EXPENSES OF THE HOUSE

## FISCAL YEAR 1972 APPROPRIATIONS

	<u>Fiscal year ended June 30</u>		<u>Total</u>
	<u>1972</u>	<u>1973</u>	
<b>FUNDS AVAILABLE:</b>			
Appropriations			<sup>a</sup> \$8,325,000.00
Transferred to:			
Stationery Revolving Fund			-750.00
House Restaurant Revolving Fund			-95,923.36
Government contributions			-250,000.00
Salaries, officers and employees			<u>-50,520.00</u>
Total funds available			<u>7,927,806.64</u>
<b>FUNDS DISBURSED:</b>			
Supplies and materials	\$ 656,152.13	\$ 824,458.48	1,480,610.61
Equipment	1,023,765.40	331,727.03	1,355,492.43
Equipment maintenance	43,428.67	5,316.76	48,745.43
Gratuities	154,272.12	3,026.01	157,298.13
Salaries (H. Res.)	389,681.13	11,083.14	400,764.27
Official bonds	3,937.00	-	3,937.00
Restaurant	-	-	-
Interparliamentary receptions	1,178.82	-	1,178.82
Contested elections	9,552.00	-	9,552.00
Rental of office space	523,662.64	55,294.35	578,956.99
Official expenses of Members, outside of the District of Columbia	359,982.51	134,236.58	494,219.09
District telephone expense	385,772.97	158,272.00	544,044.97
Members' transportation expense	746,023.71	96,918.14	842,941.85
Employees' transportation expense	<u>126,402.54</u>	<u>13,781.51</u>	<u>140,184.05</u>
Total funds disbursed	<u>\$4,423,811.64</u>	<u>\$1,634,114.00</u>	<u>6,057,925.64</u>
UNEXPENDED BALANCE, JUNE 30, 1973			<u>\$1,869,881.00</u>

<sup>a</sup>\$7,325,000 appropriated under Public Law 92-51, July 9, 1971, and \$1,000,000 appropriated under Public Law 92-184, Dec. 15, 1971.

SCHEDULE 6

THE FINANCE OFFICE  
 HOUSE OF REPRESENTATIVES  
 SCHEDULE OF MISCELLANEOUS ITEMS  
 CONTINGENT EXPENSES OF THE HOUSE  
 FISCAL YEAR 1973 APPROPRIATIONS

Fiscal year ended  
June 30, 1973

FUNDS AVAILABLE:

Appropriations	<sup>a</sup> \$9,500,000.00
Transferred to:	
Government contributions	-100,000.00
Clerk hire	<u>-300,000.00</u>
Total funds available	<u>9,100,000.00</u>

FUNDS DISBURSED:

Supplies and materials	586,965.64
Equipment	1,321,147.23
Equipment maintenance	37,142.60
Gratuities	391,507.32
Salaries (H. Res.)	368,752.59
Official bonds	-
Restaurant	-
Interparliamentary receptions	850.83
Contested elections	-
Rental of office space	668,528.19
Official expenses of Members, outside of the District of Columbia	362,421.44
District telephone expense	434,696.09
Members' transportation expense	925,259.08
Employees' transportation expense	<u>179,677.58</u>
Total funds disbursed	<u>5,276,948.59</u>

UNEXPENDED BALANCE, JUNE 30, 1973 \$3,823,051.41

<sup>a</sup>\$8,500,000 appropriated under Public Law 92-342, July 10, 1972, and \$1,000,000 appropriated under Public Law 93-50, July 1, 1973.